

OGC Has Reviewed

21 October 1952

MEMORANDUM FOR THE FILES

SUBJECT: Husband and Wife, Departing Aliens, Filing Separate Returns

1. Filing of separate 1040 C Forms by husband and wife going overseas at different times does not preclude them from later filing a joint return on Form 1040.

25X1A

[Redacted]
Office of General Counsel

OGC/CWP/mkm

Distribution:

Orig - General Tax File
1 - OGC - 317 South
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10/21/52
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